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March 19, 2001

VIA HAND DELIVERY

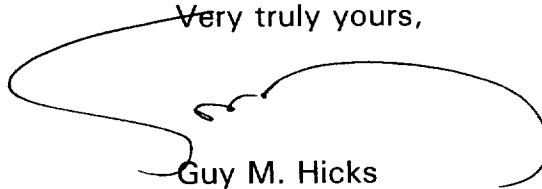
Mr. David Waddell, Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

Re: *BellSouth Tariff to Withdraw Smartline Service*
Docket No. 01-00144

Dear Mr. Waddell:

Please disregard my March 6, 2001 notification stating there was an error in our February 13, 2001 price regulation filing relating to this proposed tariff. As stated in our initial tariff filing, BellSouth currently has no customers using the Smartline service. However, there were some customers in prior years. Consequently, BellSouth properly included the calculations necessary to correctly reflect adjustments in our ongoing price regulation filings. I apologize for the confusion.

Very truly yours,



Guy M. Hicks

GMH/ch